

Implementation of Customs, Excise and Tax Provisions on the Import of Consignment Goods in Batam Free Trade Zone Area



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ABSTRACT: Along with the increasing import of consignment goods into Indonesia through online shopping, as well as to protect the domestic small and medium industries, on January 30, 2020, the government issued Minister of Finance Regulation Number 199/PMK.10/2019 concerning Customs, Excise and Tax Provisions on Import of Consignment Goods. The content of the regulation is a decrease in the threshold for exemption from import duties and taxes in the context of imports from USD75 to USD 3 or around IDR 45,000. Implementation in Batam and other areas is very different, this is because Batam is a Free Trade Zone area, so this regulation is the basis for the people of Batam when they want to send goods from Batam to other areas in Indonesia. Goods above IDR 45,000 when shipped from Batam to other areas in Indonesia will be subject to import duty and tax in the framework of import. The problem approach used is normative-empirical approach, where the activity can be observed clearly, whether the community has behaved in accordance with the rules. For 3 years this regulation has been implemented in Batam, this regulation has been effective in carrying out its tax regulerend function, which is to protect the national interest in connection with the increase of imported goods and encourage the growth of small and medium industries, however, this regulation still experiences obstacles due to the low level of public understanding of the Free Trade Zone area, so that the purpose of implementing this regulation is not clearly conveyed and the public also feels objections when sending goods from Batam to other regions in Indonesia, because the goods sent from Batam are not all imported goods.

KEYWORDS: Freight, Free Trade Zone Area, Tax Provisions

I. INTRODUCTION

Based on the records of import documents owned by the Directorate General of Customs and Excise, the statistics of goods sent from outside the customs area through online shopping have increased every year. The increase began in 2017, which reached 6.1 million packages. In 2018 it increased to 19.57 million packages and in 2019 it increased very sharply to 57.92 million packages. (Directorate General of Customs and Excise, 2020). Increased imports of foreign consignments into Indonesia are detrimental to the national economy. This is because those who benefit are foreign producers, while domestic producers who are part of the national economic structure will go bankrupt due to loss of competitiveness. If this behavior continues, it will indirectly endanger national economic resilience.(Atmadja, 2004)

Products made in the country and products made from abroad are the same goods. The increase in imported goods is not due to the low quality of domestic goods. However, this is due to the culture of people who are more likely to choose imported goods, even though the quality is lower than domestic products.(Anggraeni & Lestari, n.d.) In this situation, the government cannot simply prohibit the entry of imported goods into the country, as this could be considered a violation of free market principles. Therefore, to protect domestic small and medium industries due to the import of consignment goods, in 2020 a Minister of Finance Regulation Number 199 / PMK. 010/2019 on Customs, Excise and Tax Provisions on Imported Consignment Goods replacing Minister of Finance Regulation Number 122/PMK.04/2018.

Broadly speaking, the content of the regulation is to reduce the threshold for the total value of the shipment from USD 75 or around IDR 1,125,000 to USD 3 or around IDR 45,000, assuming IDR 15,000/USD, so that the price of imported goods exceeding IDR 45,000 will be subject to import levies. Import levies carried out by the Government are import duties and Taxes in the Framework of Imports (PDRI) consisting of import Value Added Tax (VAT) and Income Tax (PPH) article 22 imports, related to excisable goods are given exemption up to a certain limit.(Deyanputri, 2020) The agency directly responsible for collecting and supervising goods and helping to inspect shipments entering the customs area is the Directorate General of Customs and Excise (DGCE). This regulation applies to all regions in Indonesia. However, in its implementation in Batam, which is a Free Trade Zone Area, the community and online Micro, Small and

Medium Enterprises (MSMEs) selling imported goods objected, because all shipment goods above Rp 45,000 that leave Batam to other areas are subject to import duties and taxes in the context of imports. Therefore, it is feared that the activities

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carried out by online MSMEs in Batam will slowly go bankrupt, and may result in termination of employment (PHK). (Julita, 2020) Based on the background described above, the formulation of this research problem is as follows implementation of Customs, Excise and Tax provisions on Imported Consignment Goods based on Minister of Finance Regulation Number 199/PMK.010/2019 in the Batam Free Trade Zone area and the inhibiting factors in the implementation of Customs, Excise and Tax provisions on Imported Consignment Goods based on Minister of Finance Regulation Number 199/PMK.010/2019 in the Batam Free Trade Zone area. The research method used is a normative-empirical approach using primary and secondary data, which is then processed in qualitative analysis.

II. DISCUSSION

A. Implementation of Minister of Finance Regulation Number 199/PMK. 010/2019 Concerning Customs, Excise and Tax Provisions on Imported Consignment Goods in the Batam Free Trade Zone area.

The implementation of the import of consignment goods has changed on January 30, 2020. The enactment of this regulation is a mandate from Law Number 17 of 2006 concerning Customs and Law Number 39 of 2007 concerning Excise. The implementation of the regulation is then stipulated in the Minister of Finance Regulation Number 199 / PMK.010 / 2019 concerning Customs, Excise and Tax Provisions on Import of Delivery Goods. This regulation applies to all regions in Indonesia, including Batam. The main points that are regulated in the provisions of the Minister of Finance Regulation Number 199 / PMK 0.10 / 2019 include 3 (three) things, namely: the total value of consignment goods, import duties and taxes in the context of import (PDRI), as shown in the following table. (Directorate General of Customs and Excise, 2020)

Table 1. Imposition of Import Duties & Taxes in the Framework of Imports

| Item Price | Description |
|--------------|---|
| 0-USD3 | Duty Free 11% VAT Income Tax Article 22 Import Not Collected |
| USD3-USD1500 | Import Duty 7.5% 11% VAT Income Tax Article 22 Import Not Collected Except Bags, Shoes, Textiles and Books |
| >USD1500 | Using Import Notification Document |

Source: Processed from Minister of Finance Regulation Number 199/PMK.010/2019

The regulations in Batam and other regions are very different, this is because Batam is a Free Trade Zone. The difference between Batam and other regions in Indonesia is the imposition of import levies. The levy imposed on imported goods in other regions is when the goods enter the customs area, while the levy imposed in Batam is when the goods leave Batam to other regions in Indonesia. The difference is due to the fact that goods originating from outside the customs area are not yet subject to import levies when they enter the free zone

Based on the table above, all imports of consignment goods are subject to general tariffs, except for special goods such as bags, shoes, textiles and books because the imposition of import duties and taxes in the context of import is different. Imports of consignment goods above USD 1500 may be imported by individuals who are not business entities, through a notification of import of special goods (PIBK). The imposition of import duties and taxes in the framework of imports can be seen from the Indonesian Customs Tariff Book (BTKI) and the imposition depends on the imported goods. Related to the Free zone, notification of goods above USD1500 or around IDR 22,500,000 with the assumption of IDR 15,000/USD, does not use PIBK. The document used is the PPFTZ document (Free Trade Zone Customs Declaration (PPFTZ) Non API (Import Identification Number). The document is used so that goods from outside the customs area to the free zone are not subject to import levies. (Sabaruddin, 2022)

Table 2. Tariffs on Special Items

| Specialty Items | Description |
|-----------------|---|
| Bags | a.Import Duty 15-20% b.VAT 11% c.Income Tax 7,5%-10% |
| Shoes | a.Import Duty 25%-30% b.VAT 11% c.Income Tax 7,5%-10% |

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| | |
|----------|-----------------------|
| Textiles | a.Import Duty 15-20% |
| | b.VAT 11% |
| | c.Income Tax 7,5%-10% |
| Books | a.Import Duty 0 % |
| | b.VAT 0% |
| | c.Income Tax 0% |

Source: Processed from Minister of Finance Regulation Number 199/PMK.010/2019

Based on the table above, bags, shoes, and textile products are subject to special tariffs in accordance with MFN (*Most Favored Nation*), or levies that apply to all WTO (*World Trade Organization*) member countries. This is done by the government, due to many inputs from craftsmen and producers on goods that are favored and flooded from outside the customs area. Regarding the import of book consignments, import duties and taxes in the framework of imports are exempted. This policy is carried out to support the improvement of the reading public in reading books. Regarding the import of excisable consignments, the imposition of excise duty is exempted, and it is only subject to import duty and ppn when the goods exceed USD 3, as shown in the following table:

Table 3. Exemption of Excisable Goods

| Excisable goods | Other tobacco products |
|---|---|
| Cigarettes (40 sticks) | Rod (20) |
| Cigars (5 sticks) | Capsules (5) |
| Sliced tobacco (40 grams) | Liquid (30 milliliters) |
| Drinks containing ethyl alcohol (350 milliliters) | Cartridge (4) |
| | Other forms (50 grams or 500 milliliters) |

Source: Processed from Minister of Finance Regulation Number 199/PMK.010/2019

Based on the table above, excise restrictions are made because the goods have properties or characteristics that have a negative impact on society and the environment. The basis for the exemption of excisable goods is regulated through article 9 of Law Number 39 of 2007 concerning Excise, in the article it is explained that, excise exemption can be granted for excisable goods shipped from abroad with a predetermined amount, and related to the excess will be destroyed. In its implementation, the import of this shipment is only carried out by postal operators as stipulated in article 2 of the Minister of Finance Regulation Number 199/PMK0.10/2019. Postal organizers in Indonesia are divided into 2 (two), namely, the appointed postal organizer, namely Pos Indonesia, and the second is the Custody Service Company, such as DHL, JNE, J&T, Tiki, etc. (Astri Warih, 2020)

In addition to being responsible for the delivery of goods, postal operators are also responsible for the collection of import duties and taxes in the context of imports to the sender of goods, if the goods are sent from free zones to other areas in Indonesia, and to the recipient of goods if the goods are sent from outside the customs area to other areas other than free zones. The collection will later be submitted to the Directorate General of Customs and Excise as state revenue. The issuance of Minister of Finance Regulation Number 199/PMK0.10/2019 concerning Customs, Excise and Taxes on Imported Consignment Goods, aims to reduce consignments from outside the customs area into the customs area, but this regulation also indirectly aims to reduce consignments from free areas to customs areas. This is because the free zone is a separate area from the customs area.

The meaning of separation from customs area in the Law on Free Trade Zone and Free Port is not that the free area is not included in the territory of Indonesia, and the customs law does not apply, but the meaning of separation from customs area is only on the exemption of import duty, tax in the framework of import and excise, therefore, the provisions on import of consignment goods become the basis for the Batam free area community, when they want to send goods through postal operators to other areas in Indonesia. The implementation of Minister of Finance Regulation Number 199 / PMK0.10 / 2019 in free zones has supporting regulations, namely Minister of Finance Regulation Number 34/ PMK.04 / 2021 concerning the Entry and Exit of Goods to and from Areas that have been Established as Free Trade Areas and Free Ports. The regulation generally regulates the entry and exit of goods to and from free zones, which are carried out by *Freight Forwarding* (large quantities of shipping services), but the regulation also contains the implementation of consignments carried out by postal operators.

All goods circulating in Batam free zone have not been subject to import duty and tax in the framework of import. These goods are brought in by entrepreneurs who have obtained a license from BP Batam (the Concession Agency), to import and export goods to the free zone, which is further regulated in article 17 number 1 of the Minister of Finance Regulation Number 34/PMK0.4/2021 concerning the Import and Export of Goods To and From the Free Trade Zone and Free Port. The licenses granted by BP Batam to these entrepreneurs are, among others, a license to import and export goods other than consumer goods for the needs of residents in free zones, and a license to import consumer goods for the needs of residents in free zones. The

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amount of each item will be determined by BP Batam itself, but the amount is not small, but in large quantities, such as per cubic or container.

All facilities provided by BP Batam can only be enjoyed in Batam. However, when the goods leave Batam, they will be subject to import duty and tax in the context of import. Many people in Batam do not realize that the goods they consume and enjoy have not been subject to import duties and taxes in the context of imports, and for products originating domestically have not been subject to VAT, this is done by the government so that the cost of living in Batam is not too high. This exemption is often utilized by online MSMEs in Batam, by buying goods from *suppliers* and reselling them out of Batam. One of them is Ali, Ali himself is engaged in the sale of camera accessories and specifically for camera rental services only for the Batam area. Products sold online are only camera accessories.

According to Ali, for 3 years this regulation has been in effect, Ali as an umkm still feels objected because the price of goods in Batam with other regions in Indonesia is the same. However, what makes Batam entrepreneurs less competitive is that goods shipped from Batam take a longer time, because they have to pass checks from customs and excise officers before leaving Batam. (Ali, 2022). According to Emi, as a *fashion* product entrepreneur who obtained an import license from BP Batam, and also conducts *online* sales activities, she also objected, because the products she sells are subject to very high import duties and taxes. This greatly affects her income because the products sold are specialty goods, such as bags and shoes. (Emi, 2022)

In general, levies made by the Directorate General of Customs and Excise on imported goods are subject to import duties and taxes in the context of imports. This is so that imported products do not flood local products in Indonesia, because these products can cause Indonesia's economic resilience to be fragile. The imposition of import duties and taxes in the context of imports will indirectly reduce people's interest in imported products, because foreign products are more expensive and Indonesians will prefer local products, so that the function of the tax *regulerend* can run, as shown in the graph below:

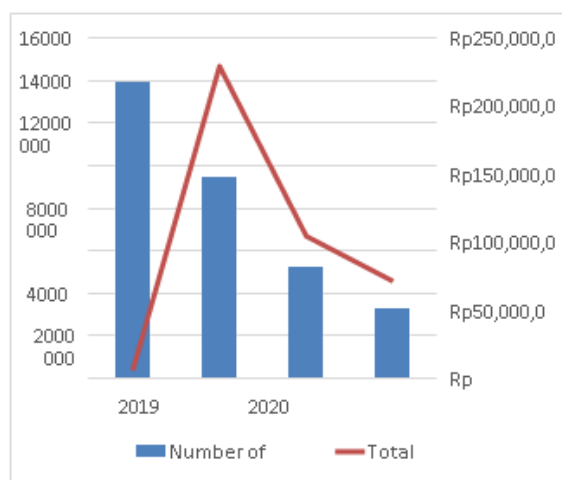


Figure 1. Number of consignments and total receipts in Batam City

Source: Processed from Batam Customs Commission

Based on the graph above, there is a very significant change between before and after the implementation of the regulation. The data above are the annual results of the receipt of goods sent from Batam to other regions in Indonesia through postal operators. Every year the number of consignments sent from Batam has decreased, this is because based on questionnaire data distributed to 60 respondents from the Batam community, 47 respondents' interest in sending goods/packages from Batam has decreased due to the regulation. (Pranata, 2023) In addition to regulating the shipment of goods, this policy also has a positive impact on small and medium industries in Batam as shown in the following table:

Table 4. Data on the Distribution of Small and Medium Industries in Batam City

| No. | Year | Number of SMEs in Batam City |
|-----|------|------------------------------|
| 1. | 2019 | 172 Business Units |
| 2. | 2020 | 184 Business Units |
| 3. | 2021 | 201 Business Units |
| 4. | 2022 | 203 Business Units |

Source: Processed from BPI Disperindag Kepri

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Based on the table above, the growth rate of SMEs in Batam City has increased every year. Although the increase is not specific, if compared with 2019 and after the implementation of the regulation, the growth of SMEs in Batam City has increased by 18.02% until 2022. According to Sabaruddin, when viewed as a whole, the implementation and determination of import duties and taxes in the context of imports on consignment goods are effective and in accordance with applicable rules and regulations. This threshold change does have a positive impact, especially in terms of preventing the increase in imports of consignment goods entering the customs area and providing protection for domestic products. (Sabaruddin, 2022)

However, since the issuance of Minister of Finance Regulation No. 199/ PMK 0.10/2019, the people of Batam who are not entrepreneurs, their right to shipping no longer exists. This is because not all goods circulating in Batam and shipped from Batam are imported goods. A total of 53 respondents out of 60 respondents felt that they were barred because goods purchased from other parts of Indonesia, processed food and personal items are also subject to import duties and taxes in the context of imports, when sent from Batam to other areas in Indonesia through postal operators. (Pranata, 2023) According to Sabbarudin, the concept of the free zone is that if there is no customs declaration document on the entry of goods into the free zone or complementary customs document, which proves that the goods originate from the free zone or other places within the customs area, then the goods will be treated as goods originating from outside the customs area. (Sabaruddin, 2022)

This is in accordance with article 82 paragraph 5 of the Minister of Finance Regulation Number 43 of 2021 concerning the Entry of Goods Expenditure to and from Free zones. The regulation explains that, the release of goods sent through postal operators originating from other places in the customs area and the production of SMEs, can be granted exemption from import duties and only pay VAT. Regarding shipment goods, this exemption is sufficient to attach complementary customs documents, such as invoice, packing list, bill of lading / airway bill, manifest or other required documents, such as documents from DISPERINDAG for SMEs. For the public, this provision makes it very difficult for them to ship goods from Batam. One of them is when sending processed food to their families outside Batam. The community must convert the origin of the ingredients used, either from outside the customs area or within the customs area, so that people feel difficult when sending processed food from Batam to other regions in Indonesia.

In relation to goods originating from within the customs area, which are to be shipped from Batam to other areas in Indonesia, such goods are only subject to VAT. However, this provision is only enjoyed by entrepreneurs who have obtained a license from BP Batam. Goods purchased by entrepreneurs from within the customs area will be given the facility of VAT not collected when the goods enter Batam, and when the entrepreneur wants to send the goods back out of Batam to other areas in Indonesia, the entrepreneur only needs to show one of the complementary customs documents to show the origin of the goods, so that only VAT is paid when the goods are sent from Batam.

However, if the activity is carried out by the community, then the community is still subject to levies such as imported goods and double levies on VAT, as the following example, Anton is a Batam resident who is on vacation in Bandung, there he bought leather shoes that will be gifted to his grandson in Medan, when his grandson's birthday, Anton immediately sent the shoes through the postal organizer to Medan. Although the goods are made in Indonesia and are subject to VAT, Anton is still subject to import duty and tax in the context of import, because Anton only has a receipt for the purchase of the goods.

This happens because to prove that the goods come from within the customs area, it is not enough to prove it with a purchase receipt / shopping receipt, because according to Sabbarudin the contents of the purchase receipt / shopping receipt can be manipulated and cannot show the origin of the goods clearly. Invoices and purchase receipts / shopping receipts do have the same purpose, namely for payment. However, what distinguishes the two payments is the content of the transaction. (Sabaruddin, 2022)

In general, the contents of the Invoice / Invoice used in customs activities consist of, the name and address of the supplier company, the name and address of the port of loading, the name and address of the shipper, the number and date of the invoice, the name of the carrier, the type of payment and the price for each item. (Adri, January) Meanwhile, a purchase receipt is a proof that the buyer has paid money to buy goods or services from the seller. In terms of tax justice, taxes should be imposed once on the same object and there should be no double taxation by different parties, because this can burden everyone who is taxed. (Ilyas, 2012) This is in accordance with the principle of horizontal justice in tax collection which states that, everyone who buys or consumes taxable goods must pay taxes at the same rate.

After the reduction of the threshold by the government from Rp 1,125,000 to Rp 45,000, it is very burdensome for people in the Batam free zone, because the basis for shipping goods from Batam is the price of the goods, if the goods exceed Rp 45,000 will be subject to import duty and tax in the framework of import, goods below Rp 45,000 will be subject to Value Added Tax (VAT) and if you cannot show the origin of the goods will be subject to levies in accordance with imported goods. Prior to the issuance of this new regulation, goods below IDR 1,125,000, when shipped from Batam to other areas in Indonesia, were not subject to VAT collection. However, after the issuance of Minister of Finance Regulation No. 199/PMK0.10/2019 on Customs and Excise Provisions and Taxes on Imported Consignment Goods, goods below IDR 45,000 are subject to VAT.

According to Sabarudin, this happens because it is to provide fair taxation for Small and Medium Industries in Indonesia, because every value that increases carried out by SMEs, will be subject to VAT levies. Regarding the exemption of import duty

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and tax in the framework of imports on goods shipped from the Batam free zone, the exemption is only given to return goods and transfer goods. (Sabaruddin, 2022) Regarding returned goods, the buyer only needs to show the delivery receipt and explain the case of the goods, and for the purpose of moving out of the Batam free zone, the person only needs to show a letter of termination of employment and if the context is that he is not an employee, he only needs to make a certificate from the neighborhood association (RT/RW).

B. Inhibiting Factors in the Implementation of Minister of Finance Regulation Number 199/PMK0.10/2019 in the Batam Blood Free Trade Zone

Low Public Understanding of the Free Zone.

The inhibiting factor is still in the community itself, where the philosophy of the free zone is poorly understood, so that the purpose of implementing Minister of Finance Regulation Number 199.PMK0.10/2019 is not clearly conveyed. This is in accordance with the questionnaire data distributed to 60 respondents, where before the issuance of Minister of Finance Regulation Number 199 / PMK0.10 / 2019 concerning the Implementation of Customs, Excise and Tax Provisions on Imported Consignment Goods, only 25 people knew the rules regarding consignments from free zones using imported goods rules and the remaining 35 people did not know the rules. (Pranata, 2023)

1. People feel objections when sending goods from Batam to other regions in Indonesia

In practice, the community still objected to the regulation, as evidenced by the fact that out of 60 respondents, only 7 people did not object, while the remaining 53 people objected. (Pranata, 2023) People objected because most of the goods shipped from Batam to other regions in Indonesia cost more than Rp 45,000, so it is certain that all goods will be subject to import duties and taxes.

In relation to its implementation in Batam, the regulation still has small things that have escaped the attention of the Government. Products originating from outside the customs area, when they want to be shipped from Batam to other regions in Indonesia, should be subject to the levy. However, the goods shipped from Batam are not all imported goods, the government should not determine from the price of the goods, but from the origin of the goods, and related to showing the origin of the goods, the government should be able to rationalize the rules, so as not to make it difficult for people who are not entrepreneurs to carry out such shipping activities.

III. CONCLUSIONS

The implementation of the Minister of Finance Regulation No. 199/PMK0.10/2019 on Customs and Excise provisions and Taxes on Imports of Kiririman Goods from Batam to other regions in Indonesia has been effective in carrying out its tax regulerend function, namely to protect national interests in connection with the increase in imported goods and encourage the growth of small and medium industries, however, this regulation still experiences obstacles due to the low level of public understanding of the Free Trade Zone area, so that the purpose of implementing this Regulation is not clearly conveyed and the public also feels objections when shipping goods from Batam to other regions in Indonesia, because the goods shipped from Batam are not all imported goods. The inhibiting factors of the Regulation of the Minister of Finance Number 199/PMK0.10/2019 on Customs and Excise provisions and Taxes on Imports of Kiririman Goods from Batam to other areas in Indonesia are the low level of public understanding of free zones and people still feel objections if they send goods from Batam to other areas in Indonesia through Postal organizers.

The Indonesian government should evaluate the impact of the implementation of Minister of Finance Regulation No. 199/PMK 0.10/2019 in Batam City. This regulation is indeed very effective, if it is applied only for imported goods, because this regulation can prevent the flow of imported products into the customs area. However, goods shipped from Batam are not all imported goods, the government should be able to set easier regulations and lighter regulations to show the origin of the goods. The concept of free zones is different from other regions in Indonesia. The taxation of consignment goods in Batam should prioritize economic principles and the government should ensure that the tax system implemented never hinders the people in their efforts towards happiness, justice, welfare and does not harm the interests of the people. For online seller in Batam, this regulation does require that seller in Batam be more creative in selling their products, because in this regulation, online traders in Batam and online traders in other regions who sell foreign products, have been charged the same fee. The government's current focus is indeed more towards producers than the trade side, because the producer sector creates more jobs than the retail sector.

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